

COUNTY OF ORANGE
BUDGETARY COMPARISON SCHEDULES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE YEAR ENDED JUNE 30, 2003
(In Thousands)

	Open Encumbrances July 1, 2002	Original Budget	Mid-Year Adjustments	Final Budget	Actual on Budgetary Basis	Variance Positive (Negative)	Open Encumbrances June 30, 2003	Unspent Appropriations
<u>Parking Facilities</u>								
Revenues and Other Financing Sources								
Use of Money and Property		\$ 1,775	\$ --	\$ 1,775	\$ 2,042	\$ 267		
Charges for Services		267	--	267	264	(3)		
Other Revenues		25	--	25	7	(18)		
Transfers In		<u>2,200</u>	<u>(400)</u>	<u>1,800</u>	<u>1,800</u>	<u>--</u>		
Total Revenues and Other Financing Sources		<u>4,267</u>	<u>(400)</u>	<u>3,867</u>	<u>4,113</u>	<u>246</u>		

Expenditures/Encumbrances and Other Financing Uses								
Public Ways and Facilities:								
Parking Facilities	\$ 139	4,776	314	5,229	3,665	1,564	\$ 26	\$ 1,538
Total Expenditures/Encumbrances	<u>139</u>	<u>4,776</u>	<u>314</u>	<u>5,229</u>	<u>3,665</u>	<u>1,564</u>	<u>\$ 26</u>	<u>\$ 1,538</u>
Excess (Deficit) of Revenues and Other Financing Sources								
Over Expenditures/Encumbrances	(139)	(509)	(714)	(1,362)	448	<u>\$ 1,810</u>		
Fund Balances - Budgeted Fund - Beginning of Year	--	509	--	509	1,356			
Fund Balances - Non-Budgeted Fund - Beginning of Year	--	--	--	--	1,556			
Net Decrease in Fund Balances - Non-Budgeted Fund	--	--	--	--	(2,527)			
Cancellation of Prior Year Reserves/Designations	--	--	--	--	--			
Fund Balance Reserved for Encumbrances	139	--	--	139	26			
Provisions for Reserves and/or Designations	--	--	714	714	--			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 859</u>			

<u>Redevelopment Agency</u>								
Revenues and Other Financing Sources								
Use of Money and Property	\$ 400	\$ --	\$ 400	\$ 261	\$ (139)			
Other Revenues	--	--	--	58	58			
Transfers In	<u>2,590</u>	<u>--</u>	<u>2,590</u>	<u>2,696</u>	<u>106</u>			
Total Revenues and Other Financing Sources	<u>2,990</u>	<u>--</u>	<u>2,990</u>	<u>3,015</u>	<u>25</u>			

Expenditures/Encumbrances and Other Financing Uses								
Public Assistance:								
Orange County Development Agency								
Low and Moderate Income Housing (Santa Ana Heights)	\$ 31	14,735	1,261	16,027	2,009	14,018	\$ 112	\$ 13,906
Total Expenditures/Encumbrances	<u>31</u>	<u>14,735</u>	<u>1,261</u>	<u>16,027</u>	<u>2,009</u>	<u>14,018</u>	<u>\$ 112</u>	<u>\$ 13,906</u>
Excess (Deficit) of Revenues and Other Financing Sources								
Over Expenditures/Encumbrances	(31)	(11,745)	(1,261)	(13,037)	1,006	<u>\$ 14,043</u>		
Fund Balance - Beginning of Year	--	11,745	--	11,745	16,286			
Cancellation of Prior Year Reserves/Designations	--	--	--	--	(3,189)			
Fund Balance Reserved for Encumbrances	31	--	--	31	112			
Provisions for Reserves and/or Designations	--	--	1,261	1,261	3,077			
Fund Balance - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 17,292</u>			

<u>Service Areas, Lighting and Maintenance Districts</u>								
Revenues								
Taxes	\$ 623	\$ --	\$ 623	\$ 637	\$ 14			
Use of Money and Property	87	--	87	36	(51)			
Intergovernmental Revenues	8	--	8	8	--			
Charges for Services	22	--	22	22	--			
Other Revenues	<u>3</u>	<u>--</u>	<u>3</u>	<u>2</u>	<u>(1)</u>			
Total Revenues	<u>743</u>	<u>--</u>	<u>743</u>	<u>705</u>	<u>(38)</u>			

Expenditures/Encumbrances and Other Financing Uses								
Recreation and Cultural Services:								
County Service Area No. 4 - Leisure World	\$ 13	357	702	1,072	1,047	25	\$ --	\$ 25
North Tustin Landscaping and Lighting Assessment District	53	263	49	365	117	248	80	168
County Service Area No. 13 - La Mirada	--	7	1	8	3	5	--	5
County Service Area No. 20 - La Habra	--	7	5	12	--	12	--	12
County Service Area No. 22 - East Yorba Linda	<u>2</u>	<u>54</u>	<u>(2)</u>	<u>54</u>	<u>34</u>	<u>20</u>	<u>3</u>	<u>17</u>
Total Expenditures/Encumbrances	<u>68</u>	<u>688</u>	<u>755</u>	<u>1,511</u>	<u>1,201</u>	<u>310</u>	<u>\$ 83</u>	<u>\$ 227</u>
Excess (Deficit) of Revenues and Other Financing Sources								
Over Expenditures/Encumbrances	(68)	55	(755)	(768)	(496)	<u>\$ 272</u>		
Fund Balances - Beginning of Year	--	694	--	694	2,181			
Cancellation of Prior Year Reserves/Designations	--	4	--	4	(1,497)			
Fund Balance Reserved for Encumbrances	68	--	--	68	83			
Provisions for Reserves and/or Designations	--	(753)	755	2	1,414			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,685</u>			

(Continued)

COUNTY OF ORANGE
BUDGETARY COMPARISON SCHEDULE
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE (Cont'd)
FOR THE YEAR ENDED JUNE 30, 2003
(In Thousands)

	Open Encumbrances July 1, 2002	Original Budget	Mid-Year Adjustments	Final Budget	Actual on Budgetary Basis	Variance Positive (Negative)	Open Encumbrances June 30, 2003	Unspent Appropriations
Other Environmental Management Revenues and Other Financing Sources								
Fines, Forfeitures and Penalties		\$ 30	\$ --	\$ 30	\$ 13	\$ (17)		
Use of Money and Property		184	28	212	114	(98)		
Intergovernmental Revenues		150	6	156	111	(45)		
Charges for Services		71	--	71	76	5		
Other Revenues		27	219	246	290	44		
Transfers In		<u>225</u>	<u>--</u>	<u>225</u>	<u>118</u>	<u>(107)</u>		
Total Revenues and Other Financing Sources		<u>687</u>	<u>253</u>	<u>940</u>	<u>722</u>	<u>(218)</u>		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Real Estate Development Program	\$ --	174	9	183	1,497	(1,314)	\$ --	\$ (1,314)
Air Quality Improvement	88	316	9	413	96	317	--	317
Public Protection:								
Fish and Game Propagation	--	102	1	103	10	93	--	93
Survey Monument Preservation	--	107	63	170	62	108	--	108
Local Redevelopment Authority Operations	1,091	1,089	230	2,410	1,497	913	--	913
Local Redevelopment Authority	2,170	225	--	2,395	148	2,247	--	2,247
Recreation and Cultural Services: Off-Highway Vehicle Fees	--	195	(4)	191	191	--	--	--
Total Expenditures/Encumbrances and Other Financing Uses	<u>3,349</u>	<u>2,208</u>	<u>308</u>	<u>5,865</u>	<u>3,501</u>	<u>2,364</u>	<u>\$ --</u>	<u>\$ 2,364</u>
Deficit of Revenues and Other Financing Sources Over Expenditures/Encumbrances and Other Financing Uses	(3,349)	(1,521)	(55)	(4,925)	(2,779)	<u>\$ 2,146</u>		
Fund Balances - Beginning of Year	--	1,521	--	1,521	1,873			
Cancellation of Prior Year Reserves/Designations	--	--	--	--	1,387			
Fund Balance Reserved for Encumbrances	3,349	--	--	3,349	--			
Provisions for Reserves and/or Designations	--	--	55	55	--			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 481</u>			

Other Public Protection Revenues and Other Financing Sources								
Licenses, Permits, and Franchises	\$ 8,371	\$ (835)	\$ 7,536	\$ 3,338	\$ (4,198)			
Fines, Forfeitures and Penalties	2,749	--	2,749	3,123	374			
Use of Money and Property	5,931	(4)	5,927	4,082	(1,845)			
Intergovernmental Revenues	13,073	20	13,093	37,310	24,217			
Charges for Services	10,742	(2,654)	8,088	4,630	(3,458)			
Other Revenues	10,956	215	11,171	5,484	(5,687)			
Transfers In	<u>7,824</u>	<u>--</u>	<u>7,824</u>	<u>41,891</u>	<u>34,067</u>			
Total Revenues/Other Financing Sources	<u>59,646</u>	<u>(3,258)</u>	<u>56,388</u>	<u>99,858</u>	<u>43,470</u>			
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Remittance Processing Equipment Replacement	\$ 3	476	(3)	476	224	252	\$ 3	\$ 249
Public Protection:								
Orange County Pro-Active Methamphetamine Laboratory Investigation Team	--	1,205	--	1,205	1,172	33	--	33
County Automated Fingerprint Identification	24	1,279	(7)	1,296	664	632	30	602
Building and Safety	471	19,494	(6,042)	13,923	11,968	1,955	416	1,539
Narcotic Forfeiture and Seizure	--	2,093	(188)	1,905	290	1,615	--	1,615
Sheriff-Regional Narcotics Suppression Program	47	5,008	(1,102)	3,953	2,696	1,257	16	1,241
Motor Vehicle Theft Task Force	4	4,239	(249)	3,994	2,123	1,871	20	1,851
Traffic Violator	--	1,313	48	1,361	277	1,084	--	1,084
Childrens' Waiting Room	--	398	93	491	232	259	--	259
Sheriff Narcotics Program	3	1,530	(5)	1,528	1,174	354	8	346
Orange County Jail	--	2,339	36	2,375	1,575	800	--	800
Contract Cities Shared Forfeitures	--	17	--	17	(2)	19	--	19
County Public Safety Sales Tax Excess Revenues	--	36,688	7,829	44,517	15,197	29,320	--	29,320
California Automated Fingerprint Identification Operational Costs	--	1,280	(2)	1,278	1	1,277	--	1,277
California Automated Fingerprint Identification Systems Costs	625	4,414	488	5,527	417	5,110	--	5,110
Sheriff's Supplemental Law Enforcement Services	--	1,276	(1)	1,275	1,260	15	--	15
District Attorney's Supplemental Law Enforcement Services	--	1,018	13	1,031	1,018	13	--	13
Local Law Enforcement Block Grant	--	351	(19)	332	211	121	--	121
Superior Court Integrated Court Management System, Phase III								
Acquisition	--	--	--	--	--	--	--	--
Ward Welfare	27	678	(36)	669	234	435	--	435
Court Facilities	119	2,973	(1,249)	1,843	407	1,436	233	1,203
Sheriff's Substations Fee Program	83	4,978	1	5,062	3	5,059	83	4,976
Jail Commissary	36	4,743	355	5,134	4,753	381	37	344
Inmate Welfare	115	9,421	1,162	10,698	5,023	5,675	121	5,554
800 MHz County-Wide Coordinated Communications System	370	10,616	504	11,490	4,397	7093	102	6,991
Delta Special Revenue	--	58	3	61	6	55	3	52
Total Expenditures/Encumbrances and Other Financing Uses	<u>1,927</u>	<u>117,885</u>	<u>1,629</u>	<u>121,441</u>	<u>55,320</u>	<u>66,121</u>	<u>\$ 1,072</u>	<u>\$ 65,049</u>
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures/ Encumbrances and Other Financing Uses	(1,927)	(58,239)	(4,887)	(65,053)	44,538	<u>\$ 109,591</u>		
Fund Balances - Beginning of Year	--	58,477	--	58,477	76,612			
Cancellation of Prior Year Reserves/Designations	(6,834)	--	--	6,834	(12,019)			
Fund Balance Reserved for Encumbrances	8,761	--	--	8,761	1,072			
Provisions for Reserves and/or Designations	--	--	4,887	4,649	1,690			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 111,893</u>			

(Continued)

COUNTY OF ORANGE
BUDGETARY COMPARISON SCHEDULE
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE (Cont'd)
FOR THE YEAR ENDED JUNE 30, 2003
(In Thousands)

	Open Encumbrances July 1, 2002	Original Budget	Mid-Year Adjustments	Final Budget	Actual on Budgetary Basis	Variance Positive (Negative)	Open Encumbrances June 30, 2003	Unspent Appropriations		Open Encumbrances July 1, 2002	Original Budget	Mid-Year Adjustments	Final Budget	Actual on Budgetary Basis	Variance Positive (Negative)	Open Encumbrances June 30, 2003	Unspent Appropriations
Community Health and Welfare Services									Designated Special								
Revenues and Other									Revenue								
Financing Sources									Revenues and Other								
Use of Money and Property									Use of Money and Property								
Intergovernmental Revenues		\$ 1,454	\$ 10	\$ 1,464	\$ 1,020	\$ (444)				\$ 197	\$ --	\$ 197	\$ 1,015	\$ 818			
Charges for Services		65,101	14,303	79,404	20,146	(59,258)			Other Revenues	68	--	68	85	17			
Other Revenues		1,016	--	1,016	1,075	59			Transfers In	7,055	--	7,055	58	(6,997)			
Transfers In		310	30	340	312	(28)			Total Revenues and Other								
		2,433	14,265	16,698	9,947	(6,751)			Financing Sources	7,320	--	7,320	1,158	(6,162)			
Total Revenues and Other																	
Financing Sources		70,314	28,608	98,922	32,500	(66,422)											
Expenditures/Encumbrances									Expenditures/Encumbrances								
and Other Financing Uses									and Other Financing Uses								
Public Assistance:									General Government:								
Community Social Programs	\$ 211	956	(123)	1,044	523	521	\$ 79	\$ 442	Debt Reduction/Future Essential	\$ 1	275	10	286	275	11	\$ --	\$ 11
Medi-Cal Administrative Activities									Operating Requirement								
Targeted Case Management	--	--	12,225	12,225	1	12,224	--	12,224	Designated Special	--	54,862	(827)	54,035	8,697	45,338	--	45,338
Facilities Development									Revenue								
and Maintenance	895	14,037	922	15,854	162	15,692	1,221	14,471	Total Expenditures/Encumbrances								
Welfare to Work	1,965	1,000	--	2,965	421	2,544	305	2,239	and Other Financing Uses	1	55,137	(817)	54,321	8,972	45,349	\$ --	\$ 45,349
Workforce Investment Act	3,704	18,519	1,382	23,605	11,785	11,820	1,496	10,324	Excess (Deficit) of Revenues								
County Executive Office - Single									and Other Financing Sources								
Family Housing	--	8,310	(83)	8,227	7	8,220	--	8,220	Over Expenditures/Encumbrances	(1)	(47,817)	817	(47,001)	(7,814)	\$ 39,187		
Housing and Community Development	6,834	36,393	(8,217)	35,010	10,187	24,823	3,405	21,418	and Other Financing Uses								
Strategic Priority Affordable Housing Fund	--	--	13,800	13,800	146	13,654	--	13,654	Fund Balances - Beginning of Year	--	47,817	--	47,817	47,001			
In-Home Support Services									Cancellation of Prior Year								
Public Authority	--	1,032	--	1,032	92	940	--	940	Reserves/Designations	--	--	--	--	(3,100)			
Total Expenditures/Encumbrances									Fund Balance Reserved								
and Other Financing Uses	13,609	80,247	19,906	113,762	23,324	90,438	\$ 6,506	\$ 83,932	for Encumbrances	1	--	--	1	--			
Excess (Deficit) of Revenues									Provisions for Reserves								
and Other Financing Sources									and/or Designations	--	--	(817)	(817)	3,100			
Over Expenditures/Encumbrances									Fund Balances - End of Year	\$ --	\$ --	\$ --	\$ --	\$ 39,187			
and Other Financing Uses	(13,609)	(9,933)	8,702	(14,840)	9,176	\$ 24,016											
Fund Balances - Beginning of Year	--	9,933	--	9,933	14,793												
Cancellation of Prior Year																	
Reserves/Designations	6,834	--	--	6,834	(6,514)												
Fund Balance Reserved																	
for Encumbrances	6,775	--	--	6,775	6,506												
Provisions for Reserves																	
and/or Designations	--	--	(8,702)	(8,702)	8												
Fund Balances - End of Year	\$ --	\$ --	\$ --	\$ --	\$ 23,969												

(Continued)

COUNTY OF ORANGE
BUDGETARY COMPARISON SCHEDULE
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE (Cont'd)
FOR THE YEAR ENDED JUNE 30, 2003
(In Thousands)

	Open Encumbrances July 1, 2002	Original Budget	Mid-Year Adjustments	Final Budget	Actual on Budgetary Basis	Variance Positive (Negative)	Open Encumbrances June 30, 2003	Unspent Appropriations
Recovery Certificates of Participation								
Revenues								
Use of Money and Property		\$ 200	\$ --	\$ 200	\$ 59	\$ (141)		
Total Revenues		<u>200</u>	<u>--</u>	<u>200</u>	<u>59</u>	<u>(141)</u>		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
1996 Recovery Certificates of Participation, Series A								
Total Expenditures/Encumbrances	\$ --	3,505	(268)	3,237	4	3,233	\$ --	\$ 3,233
Excess (Deficit) of Revenues and Other Financing Sources	<u>--</u>	<u>3,505</u>	<u>(268)</u>	<u>3,237</u>	<u>4</u>	<u>3,233</u>	<u>\$ --</u>	<u>\$ 3,233</u>
Over Expenditures/Encumbrances	--	(3,305)	268	(3,037)	55	<u>3,092</u>		
Fund Balances - Beginning of Year	--	3,305	--	3,305	3,037			
Provisions for Reserves and/or Designations	--	--	(268)	(268)	--			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,092</u>			
Schedule 1 County-Administered Accounts								
Revenues								
Use of Money and Property		\$ 107	\$ --	\$ 107	\$ 86	\$ (21)		
Other Revenues		55	--	55	150	95		
Total Revenues		<u>162</u>	<u>--</u>	<u>162</u>	<u>236</u>	<u>74</u>		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Litigation Reserve - Escrow								
AG FTCI	\$ --	184	--	184	--	184	\$ --	\$ 184
Indemnification Reserve	--	1,183	(22)	1,161	1	1,160	--	1,160
Litigation Reserve	--	3,259	2	3,261	5	3,256	--	3,256
Total Expenditures/Encumbrances	<u>--</u>	<u>4,626</u>	<u>(20)</u>	<u>4,606</u>	<u>6</u>	<u>4,600</u>	<u>\$ --</u>	<u>\$ 4,600</u>
Excess (Deficit) of Revenues and Other Financing Sources	--	(4,464)	20	(4,444)	230	<u>4,674</u>		
Fund Balances - Beginning of Year	--	4,464	--	4,464	4,444			
Provisions for Reserves and/or Designations	--	--	(20)	(20)	--			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,674</u>			

	Open Encumbrances July 1, 2002	Original Budget	Mid-Year Adjustments	Final Budget	Actual on Budgetary Basis	Variance Positive (Negative)	Open Encumbrances June 30, 2003	Unspent Appropriations
Plan of Adjustment								
Available Cash								
Revenues and Other Financing Sources								
Use of Money and Property		\$ 41	\$ --	\$ 41	\$ 13	\$ (28)		
Transfers In		3,908	1,140	5,048	5,679	631		
Total Revenues and Other Financing Sources		<u>3,949</u>	<u>1,140</u>	<u>5,089</u>	<u>5,692</u>	<u>603</u>		
Expenditures/Encumbrances								
General Government:								
Option B Pool Participants'								
Registered Warrants	\$ --	1,021	--	1,021	1,008	13	\$ --	\$ 13
Class B-27 Registered								
Warrants	--	202	--	202	--	202	--	202
Recovery Plan of Adjustment								
Available Cash	--	4,774	2,154	6,928	3,046	3,882	--	3,882
Total Expenditures/Encumbrances	<u>--</u>	<u>5,997</u>	<u>2,154</u>	<u>8,151</u>	<u>4,054</u>	<u>4,097</u>	<u>\$ --</u>	<u>\$ 4,097</u>
Excess (Deficit) of Revenues and Other Financing Sources								
Over Expenditures/Encumbrances	--	(2,048)	(1,014)	(3,062)	1,638	<u>4,700</u>		
Fund Balances - Beginning of Year	--	2,048	--	2,048	3,062			
Provisions for Reserves and/or Designations	--	--	1,014	1,014	--			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,700</u>			
Deferred Compensation Reimbursement								
Revenues								
Use of Money and Property		\$ 248	\$ --	\$ 248	\$ 135	\$ (113)		
Total Revenues		<u>248</u>	<u>--</u>	<u>248</u>	<u>135</u>	<u>(113)</u>		
Expenditures/Encumbrances								
General Government:								
Deferred Compensation								
Reimbursement	\$ 13	7,766	76	7,855	377	7,478	\$ --	\$ 7,478
Total Expenditures/Encumbrances	<u>13</u>	<u>7,766</u>	<u>76</u>	<u>7,855</u>	<u>377</u>	<u>7,478</u>	<u>\$ --</u>	<u>\$ 7,478</u>
Deficit of Revenues and Other Financing Sources								
Over Expenditures/Encumbrances	(13)	(7,518)	(76)	(7,607)	(242)	<u>7,365</u>		
Fund Balances - Beginning of Year	--	7,518	--	7,518	7,608			
Fund Balance Reserved for Encumbrances	13	--	--	13	--			
Provisions for Reserves and/or Designations	--	--	76	76	--			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 7,366</u>			

(Continued)

COUNTY OF ORANGE
BUDGETARY COMPARISON SCHEDULE
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE (Cont'd)
FOR THE YEAR ENDED JUNE 30, 2003
(In Thousands)

	Open Encumbrances July 1, 2002	Original Budget	Mid-Year Adjustments	Final Budget	Actual on Budgetary Basis	Variance Positive (Negative)	Open Encumbrances June 30, 2003	Unspent Appropriations
<u>Orange County</u>								
<u>Housing Authority</u>								
Revenues								
Use of Money and Property		\$ 817	\$ --	\$ 817	\$ 454	\$ (363)		
Intergovernmental Revenues		--	--	--	49	49		
Other Revenues		--	--	--	18	18		
Total Revenues		<u>817</u>	<u>--</u>	<u>817</u>	<u>521</u>	<u>(296)</u>		
Expenditures/Encumbrances								
Public Assistance:								
Orange County Housing								
Authority-Operating Reserve	\$ 35	6,150	172	6,357	634	5,723	\$ 14	\$ 5,709
Total Expenditures/Encumbrances	<u>35</u>	<u>6,150</u>	<u>172</u>	<u>6,357</u>	<u>634</u>	<u>5,723</u>	<u>\$ 14</u>	<u>\$ 5,709</u>
Excess (Deficit) of Revenues								
Over Expenditures/Encumbrances	(35)	(5,333)	(172)	(5,540)	(113)	<u>\$ 5,427</u>		
Fund Balances - Beginning of Year	--	6,972	--	6,972	21,125			
Fund Balances - Non-Budgeted Fund - Beginning of Year	--	--	--	--	(985)			
Net Increase in Fund Balances - Non-Budgeted Fund	--	--	--	--	1,031			
Cancellation of Prior Year Reserves/Designations	--	1,637	--	1,637	(15,301)			
Fund Balance Reserved for Encumbrances	35	--	--	35	14			
Provisions for Reserves and/or Designations	--	--	172	172	15,287			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ 3,276</u>	<u>\$ --</u>	<u>\$ 3,276</u>	<u>\$ 21,058</u>			
<u>Revenue Neutrality</u>								
Revenues and Other								
Financing Sources								
Use of Money and Property		\$ --	\$ --	\$ --	\$ 62	\$ 62		
Intergovernmental Revenues		--	--	--	3,016	3,016		
Transfers In		--	3,447	3,447	--	(3,447)		
Total Revenues and Other Financing Sources		<u>--</u>	<u>3,447</u>	<u>--</u>	<u>3,078</u>	<u>-- (369)</u>		
Expenditures/Encumbrances and Other Financing Uses								
General Government:								
Revenue Neutrality Trust	\$ --	--	3,447	3,447	4	3,443	\$ --	\$ 3,443
Total Expenditures/Encumbrances	<u>--</u>	<u>--</u>	<u>3,447</u>	<u>3,447</u>	<u>4</u>	<u>3,443</u>	<u>\$ --</u>	<u>\$ 3,443</u>
Excess (Deficit) of Revenues and Other Financing Sources								
Over Expenditures/Encumbrances	--	--	--	--	3,074	<u>\$ 3,074</u>		
Fund Balances - Non-Budgeted Fund - Beginning of Year	--	--	--	--	1,899			
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,973</u>			